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The Hewitt Company

Financial Advisory
1400 South Orlando Avenue

Suite 105

Winter Park, Florida 32789

Albert Hewitt
Senior Managing Director

November 22, 1999

Mr. Gary Rodrigues
UPW Mutual Aid Fund
Honolulu, HI
Fax: 808/848-1987

Dear Gary,

For clarification purposes, the sixth Secured Promissory Note dated November 22, 1999 from Best Rescue Systems, Inc. for the amount of \$100,000 is covered under the original Security Agreement between Best Rescue Systems, Inc. and the United Public Workers Mutual Aid Fund dated November 24, 1998.

Upon the execution of this sixth Secured Promissory Note, the United Public Workers Mutual Aid Fund investment in Best Rescue Systems, Inc. will total \$1,100,000. Interest will be paid monthly on all six notes until fully redeemed or converted into common stock.

Please let me know if you need further information.

Regards,

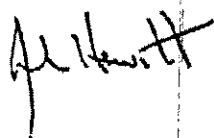


EXHIBIT 14